

TUITION WAIVER POLICY *(updated 03/31/2011)*

The purpose of this Policy is to provide a Tuition Waiver benefit for full-time Faculty and Staff and their eligible dependents to attend Mercer University and receive a waiver for undergraduate and graduate tuition charges, where it can do so without incurring substantial additional cost (including foregone revenue). Select topic below for more detail:

- ✓ How much assistance does a Tuition Waiver provide?
- ✓ What costs are covered by a Tuition Waiver?
- ✓ When does an employee become eligible?
- ✓ Who qualifies as an eligible dependent?
- ✓ May I get a Tuition Waiver for any school or academic program at Mercer?
- ✓ How does Financial Aid factor in to Tuition Waiver?
- ✓ What happens in the event of an employee termination or death while their child is enrolled with a Tuition Waiver?
- ✓ Will I have to pay taxes on Tuition Waiver?

Amount of Tuition Waiver Benefit

For *eligible* employees of Mercer University and their qualified dependents, the Tuition Waiver will cover the costs of tuition as defined below:

Undergraduate Tuition Waiver

After 2 years of continuous full-time employment	50%
After 3 years of continuous full-time employment	75%
After 4 years of continuous full-time employment	100%

Graduate Tuition Waiver

After three full years of continuous full time employment, the Tuition Waiver will cover 50% of the tuition costs for graduate courses in participating schools for eligible *spouses and dependent children* and 100% for eligible employees.

Eligible Employee Defined

Employee eligibility to receive Tuition Waiver Benefits consists of satisfactorily meeting 3 criteria:

1. Employment Status
2. Service Requirements
3. Academic Requirements

All 3 criteria must be satisfied for the employee to be eligible for benefits under this Policy.

1) Employment Status:

For an employee to be eligible to receive Tuition Waiver benefits, the employment status of the individual at the time the Tuition Waiver is requested must be Regular full-time, which is defined as any employee of Mercer University who works a minimum of 30 hours per week, including full-time employees on paid or unpaid leaves of absence and sabbaticals.

2) Service Requirements:

For an employee to be eligible to receive Undergraduate Tuition Waiver benefits the individual must have completed a minimum of 2 years of continuous, full-time service as of the first day of the semester in which the individual enrolls to receive the Tuition Waiver. Three years are required for graduate classes.

3) Academic Requirements:

For an employee to be eligible to receive Tuition Waiver benefits, the individual must meet the admission requirements of and be accepted into the appropriate College or School.

Eligible Dependent Defined

Dependent Eligibility to receive Tuition Waiver Benefits consists of satisfactorily meeting 4 criteria:

1. Legal Relationship to the qualifying Faculty or Staff Member
2. Employment Status of the qualifying Faculty or Staff Member
3. Service Requirements of the qualifying Faculty or Staff Member
4. Academic Requirements for the student

All 4 criteria must be satisfied for the Dependent to be eligible for benefits under this Policy.

1) Legal Relationship to the Qualifying Faculty or Staff Member:

For a dependent to be eligible to receive Tuition Waiver benefits, such individual must be either the lawful spouse or a dependent child of a Tuition Waiver eligible employee.

For purposes of this policy, a dependent child is defined in accordance with IRS Regulations, which includes a natural child, an adopted child, or a stepchild of an eligible employee who meets the requirements of Section 132(h) of the Internal Revenue Code, as it may be amended from time to time. The policy includes all children age 19 years and younger, and children over 19 years as long as the child has not reached his 26th birthday by the end of the tax year, at least 50% dependent upon the parent, and enrolled full-time in school at least 5 months during the tax year. Children of any age who are employed full-time and/or are married are not considered eligible to receive Tuition Waiver benefits.

2) Employment Status of the Qualifying Faculty or Staff Member:

For a dependent to be eligible to receive Tuition Waiver benefits, the qualifying employee must be in an eligible status with Mercer as defined under *Employee Eligibility*.

3) Service Requirements of the Qualifying Faculty or Staff Member

For a dependent to be eligible to receive Tuition Waiver benefits, the qualifying employee must have completed two full years of continuous, full-time service as of the first day of the semester in which the individual enrolls to receive the Tuition Waiver.

4) Academic Requirements for the Dependent Student

For a Dependent to be eligible to receive Tuition Waiver benefits, the Dependent must meet the admission requirements of and be accepted into the appropriate College or School.

Special Circumstances

Separation of Service during a Semester

In the event of the separation of service of the eligible employee, whether voluntarily or involuntarily, during a semester in which the individual or a dependent is receiving the Tuition Waiver benefit, the waiver will be permitted to continue until the end of that current semester, so long as the student has begun attending classes for which the waiver has been applied prior to the separation event.

Re-Hire of an employee

Should the University rehire an individual, the employee must repeat the prescribed length of service requirements outlined above unless the separation from the university is less than a 500-hour break in service period. If the break in service is less than 500 hours, the employee will be given length of service credit earned during the immediately preceding episode of employment.

Death of an employee

If an eligible spouse or dependent child is receiving Tuition Waiver benefits under any of the provisions above at the time of the qualifying employee's death, the Tuition Waiver will continue to be provided to the enrolled spouse or dependent child until the end of that current semester.

Participating Mercer University Schools Defined

Undergraduate Programs

For purposes of this Policy, the Undergraduate Tuition Waiver benefit applies to the tuition fees charged for all courses offered as part of the baccalaureate programs and professional undergraduate degree programs in Macon, Atlanta and the Regional Academic Centers for:

- College of Liberal Arts
- Business & Economics
- School of Education
- School of Engineering
- School of Pharmacy
- School of Nursing
- College of Continuing & Professional Studies

Graduate Programs

For purposes of this Policy, the Graduate Tuition Waiver benefit applies to the tuition fees charged for all courses offered as part of these graduate degree programs:

- College of Liberal Arts
- College of Continuing & Professional Studies
- Schools of Business & Economics (Macon & Atlanta)
(Executive/Professional MBA Programs excluded)
- School of Education
- School of Engineering

The Graduate Tuition Waiver is available only in those Schools (or courses within those Schools) where the Tuition Waiver student can be added to the class without the University incurring substantial additional costs.

The tuition waiver benefit does not apply to any doctoral programs available at Mercer University.

Definition of What the Tuition Waiver Will Cover

The Tuition Waiver covers charges for tuition, audit fees, and lab/activity fees required by the courses being attempted. The Tuition Waiver does not cover charges for other course-related fees, such as field trip fees, costs associated with studies abroad, travel fees, etc. If a required course of a declared field of study requires that the student travel, the Tuition Waiver will cover the tuition costs for Mercer University only and none of the travel related costs.

The Tuition Waiver will cover up to a maximum of 160 credit hours per eligible person for undergraduate courses. For the purposes of this policy, credit hours include all classes taken at Mercer University for which the student received a grade (whether passing or failing) and the Tuition Waiver Plan covered the costs of tuition and fees.

It is understood, but is not a part of this Policy, that Admissions Deposits (Orientation, Housing and Tuition Deposits) are waived for Tuition Waiver Recipients as follows:

Faculty, Staff & Spouses: Orientation, Housing & Tuition Deposits are Waived

Children not living in the Dorm: Housing & Tuition Deposits are waived.

Children living in the Dorm: Tuition Deposit is waived.

Tuition Waivers are only available when the University does not incur substantial additional costs. As such, this policy is subject to change and may be updated from time to time as appropriate without prior notice.

✓ Course Selection, Schedules & Taxation Issues

Employees

No restrictions are placed upon the type of courses or the number of courses an eligible Faculty or Staff Member may take under the Tuition Waiver benefit.

Courses selected do not have to be job related and do not have to be taken in pursuit of a degree.

Employees are permitted to attempt a normal full course load and receive the Tuition Waiver, provided the individual's work schedule will permit such an attempt and provided the individual's supervisor does not object and approves of any variation in work schedule which must be accommodated in order for the individual to attempt such a course load. Nothing in this policy is intended to provide an individual with the entitled right to attempt a full course load under the Waiver in the absence of an accommodating work schedule and supervisor approval.

Employees are permitted to schedule only one course during one's normal working hours provided such individual obtains supervisory approval to do so. To schedule a course during one's normal working hours, Professional, Administrative and Classified Staff Personnel must obtain prior written approval from one's supervisor and the time away from one's work responsibilities to attend such course shall be considered to be the individual's meal period.

In all instances of being permitted to attend classes during one's normal working hours, acceptable arrangements must be made for the individual to work his regular number of hours required in the work day and work week in such a manner so as to not incur overtime pay under governmental wage and hour regulations.

Dependents

No restrictions are placed on eligible Dependents as to the type of courses they may take under the Tuition Waiver benefit, the number of courses they are eligible to take, or the time the courses may be scheduled.

All graduate courses attempted by a dependent are considered to be a taxable benefit to the qualifying employee and additional payroll taxes (State, Federal and Social Security) will be withheld from the Employee's pay during the semester in which the Waiver is applied to cover the taxation on the amount of the Graduate Tuition Waiver being received.

Financial Aid Issues

The Office of Financial Aid should be contacted for applications and additional information as follows:

All students (Faculty, Staff, and Dependents) eligible to receive the University Tuition Waiver benefit must apply through the Office of Student Financial Aid for the Georgia Tuition Equalization Grant (GTEG) and the Hope Grant.

Any grant of scholarship the student is awarded will be used by the university to offset the Tuition Waiver benefit. Tuition Waiver recipients are not eligible to receive scholarships funded by the University.

Tuition Waiver recipients may elect to apply for alternative loan programs, such as William D. Ford Federal Direct Loans and Direct PLUS (Parent Loans for Undergraduate Students) if they wish to be considered for loan funds, and such funds will not be used to offset the Tuition Waiver benefit. Tuition Waiver recipients are not eligible to receive Perkins Loan Funds.

Tuition Waiver Application Process

Tuition Waivers may be submitted at the beginning of each academic year or at the beginning of each semester.

The process for receiving the Tuition Waiver benefit is as follows:

1. Obtain the appropriate Tuition Waiver application from Benefits Administration or download from the Benefits Administration web page.
2. Complete the application by providing all requested information.
3. If the waiver is to be for an employee, obtain the Supervisor's signed approval on the form where indicated.
4. Benefits Administration must receive the completed Tuition Waiver form no later than the first class day of the semester in which the Tuition Waiver is to be applied. For students enrolling after Early/Priority Registration or after the first class day, Tuition Waiver benefits will not be awarded if the Tuition Waiver form is received in Benefits Administration after the end of Drop/Add.
5. Incomplete Tuition Waiver forms will be returned to the qualifying employee without being processed and without being credited to the student's tuition account.
6. Benefits Administration will verify *employment eligibility* and then pass the original form on to the Registrar's Office where *Credit Hours Earned* will be determined. The form, being returned to Benefits Administration, will then be approved or declined. Approved applications will be sent to Financial Aid for processing. Declined applications will be returned to the initiating employee.